

General:

GCA §22101. The Treasurer of Guam or its designated agent shall receive and account for all monies, from whatever source, giving proper authenticated receipts for the same.

Thus shall maintain daily cash reports in which shall enter all cash transactions in detail, showing dates of all receipts and disbursements, names of persons making payments or receiving payments and amounts.

This report shall be balanced on a daily basis inclusive of all receipts and warrants shall be turned over after recapitulation on control records to the Director of Administration for audit, verification and necessary ledger entries prior to filing.

The Treasurer of Guam, under the purview of the Division of Accounts, Department of Administration, is tasked with maintaining daily cash collection activities; deposit and invest revenues for the Government of Guam; maintain administrative control for receipts and cash for government services and charges utilizing the new Point-of-Sale system in conjunction with the Department of Revenue and Taxation.

Treasury Depositor's Report for Non-Transaction Processing System (TPS):

This report is mandatory to be completed by anyone collecting monies on behalf of the Treasurer of Guam. Designated persons shall remit all their collections on a **DAILY BASIS** for processing, recording and depositing to the financial institution.

Depositor's Report - for T.P.S. and Non-T.P.S. Deposits

Line by Line Instructions

Form ACC-TGA001

1 – Deposit Number

Enter the deposit control number in the following format.

Example: FY 2014 0001

FY - FISCAL YEAR
- Fiscal Year Number
- Control Number

1 – Depositor's Name

Enter the name of the individual preparing the deposit.

1a – Title

Enter the preparer's official job title.

1b – Department / Agency

Enter the name of the department or agency making the deposit.

2 – Date

Enter the date of the collection.

3 – Denominations

A count of each coin and currency collected added to the total amount of checks plus overage or shortage.

The Total Cash should equal to the total indicated on Line 10 of the Revenue Distribution for Non-T.P.S. Deposits.

4 – Certified True and Correct

A Signature of a Cashier (Treasury Agent), Revenue Agent or the individual making the deposit certifying the report is true and correct.

The Depositor has to date when the deposit was prepared .

4a – Date

Enter the date of Certification.

FOR T.P.S. DEPOSITS ONLY

5a – Field Receipt Numbers – T.P.S. Receipts

The Depositor must list the beginning and ending Field Receipt Numbers specific to this Depositor's Report.

5b – Signature of the Depositor / Preparer – T.P.S. Receipts

The Depositor must imprint his/her signature attesting to the accuracy of receipts included for the deposit.

FOR NON-T.P.S. DEPOSITS ONLY

6 – Revenue Distribution – NON-T.P.S. Receipts

6a – Enter all General Ledger accounts that are to be credited.

6b – the amount of the money to credit each account number.

6c – Additional page for Revenue Distribution; total should be equal to amount.

The total should equal to the total amount for each TPS receipt and amount collected.